



Los Alamitos Unified School District 2019-20

ANNUAL BUDGET ADOPTION

School districts in California are required by statute to adopt an annual budget by July 1st even though the State's budget, by which K-12 public education is funded, may not be finalized by that date.

Historically each January, the Governor presents his proposals for the coming budget year. Included in these proposals are the Governor's "assumptions" for K-12 education, including COLA (cost of living adjustments) for the Local Control Funding Formula (LCFF) and other state funding; elimination of, or changes to, certain programs; and funding for new programs. In May, after a review of the State's tax revenues, the Governor issues what is called a "May Revision" and changes some numbers up or down to reflect changes that may have occurred between January and May. The State budget is to be adopted by the Legislature and signed by the Governor by July 1st.

The May Revision maintains full funding of Local Control Funding Formula (LCFF), contributions to the Rainy Day Budget Reserve, and a first-time deposit to the Public School System Stabilization Account (PSSSA). Prop. 98 funding at May Revision is up by \$78.4 million, \$278 million in 2019-20, and \$389.3 million in 2019-20. The governor maintains the same education priorities with some funding adjustments, but with the entire \$389.3 million of new Prop. 98 funding going into the PSSSA. A continuous burden to the current year budget planning and the future years is the addressing of the CalSTRS and CalPERS unfunded liability with increased employer, employee, and state contributions starting in 2014-15. The employer rate began at 8.25% of STRS salaries in 2013-14 and continue to increase through 2021-22 to an all-time high of 17.80 %. The employer rate for PERS salaries continues to increase from 13.888% in 2016-17 through 24.90% in 2021-22. The Los Alamitos USD 2019-20 budget and multiyear projections are based on known variables as of May 31, 2019, and are done conservatively. Once the Governor's proposal and new bills are signed into law, we will update the budget and submit revisions to the Board of Education for approval.

LOS ALAMITOS USD 2019-20 BUDGET YEAR ASSUMPTIONS

The following assumptions are reflected in the 2019-20 budget:

Revenues:

- Based on enrollment estimates as of May 2019, we are projecting our actual 2019-20 ADA to be 9,485.18, including County ADA of 39.51. A loss of 96.84 ADA over prior year funded ADA. However, due to the State's current law on declining enrollment formula, the District is guaranteed funding for one year, the higher of the current or prior year's ADA. Accordingly, we are budgeting our funded ADA at 9,512.88, the District's actual 2018-19 ADA at P2.
- The cost of living adjustment (COLA) is projected at 3.26%.
- The LCFF Gap Funding rate is projected at 100%.
- The unduplicated count is estimated at 18.20%, based on the 2018-19 CALPADS Fall certified.
- The Education Protection Account (EPA) entitlement is estimated at \$4,830,539.
- Federal Impact Aid revenues are budgeted at \$3,410,873 for 2019-20.
- Other Federal revenues are budgeted with no increase and no prior year carry over is accounted at this time.
- Unrestricted lottery income is projected at \$151 per annual ADA, and restricted lottery income is projected at \$53 per annual ADA.
- Mandate Block Grant is budgeted at \$32.18 per ADA for K-8, and \$61.94 per ADA for 9-12.
- Interest income is estimated at 1.8%.
- A portion of local donations funds are budgeted and additional funds are budgeted when received during the budget year.

Expenditures:

- The current cost of salary step and column is included
- Statutory benefits (Medicare, Social Security and State Unemployment Insurance) are adjusted accordingly with increased salary costs.
- Workers' Compensation rate is projected at 1.709%, an increase of .08% over the 2018-19 rate.
- STRS rate is projected at 16.70%, an increase of .42% over the 2018-19 rate.
- PERS rate is projected at 20.733 %, an increase of 2.25% over the 2018-19 rate.
- Health and Welfare costs are estimated at \$13,280 per employee for 2019-20.
- The 2019-20 Budget is aligned with the Local Control and Accountability Plan (LCAP).
- An inter-fund transfer of \$2 million from the General Fund to the Deferred Maintenance Fund (Fund 14) is budgeted for 2019-20 and projected for the subsequent years.
- An inter-fund transfer of \$1,492,876 from the General Fund to the Special Reserve Fund for Postemployment Benefits (Fund 20) is budgeted for 2019-20.
- An inter-fund transfer of \$2 million from the General Fund to Special Reserve for Capital Outlay (Fund 40) for facilities projects is budgeted for 2019-20.
- \$1 million is allocated for Technology upgrades in 2019-20.

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	83,488,806.00	0.00	83,488,806.00	85,690,718.00	0.00	85,690,718.00	2.6%
2) Federal Revenue		8100-8299	3,568,326.00	2,406,138.00	5,974,464.00	3,410,873.00	2,215,628.00	5,626,501.00	-5.8%
3) Other State Revenue		8300-8599	3,674,418.00	11,155,394.00	14,829,812.00	1,853,831.00	10,085,898.00	11,939,729.00	-19.5%
4) Other Local Revenue		8600-8799	3,337,938.00	144,685.00	3,482,623.00	2,500,000.00	0.00	2,500,000.00	-28.2%
5) TOTAL, REVENUES			94,069,488.00	13,706,217.00	107,775,705.00	93,455,422.00	12,301,526.00	105,756,948.00	-1.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	46,539,851.00	5,994,437.00	52,534,288.00	47,515,124.00	6,145,932.00	53,661,056.00	2.1%
2) Classified Salaries		2000-2999	11,151,540.00	4,719,195.00	15,870,735.00	10,261,539.00	5,069,283.00	15,330,822.00	-3.4%
3) Employee Benefits		3000-3999	18,587,672.00	6,636,705.00	25,224,377.00	19,682,723.00	6,807,309.00	26,490,032.00	5.0%
4) Books and Supplies		4000-4999	3,107,666.00	1,449,192.00	4,556,858.00	2,205,578.00	683,978.00	2,889,556.00	-36.6%
5) Services and Other Operating Expenditures		5000-5999	9,053,494.00	2,994,589.00	12,048,083.00	6,712,314.00	2,733,356.00	9,445,670.00	-21.6%
6) Capital Outlay		6000-6999	1,030,933.00	708,782.00	1,739,715.00	114,265.00	300,000.00	414,265.00	-76.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	810,813.00	950,000.00	1,760,813.00	759,425.00	950,000.00	1,709,425.00	-2.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(407,492.00)	200,089.00	(207,403.00)	(391,061.00)	152,850.00	(238,211.00)	14.9%
9) TOTAL, EXPENDITURES			89,874,477.00	23,652,989.00	113,527,466.00	86,859,907.00	22,842,708.00	109,702,615.00	-3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,195,011.00	(9,946,772.00)	(5,751,761.00)	6,595,515.00	(10,541,182.00)	(3,945,667.00)	-31.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
b) Transfers Out		7600-7629	5,492,876.00	0.00	5,492,876.00	5,492,876.00	0.00	5,492,876.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	391,404.00	0.00	391,404.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(9,672,467.00)	9,672,467.00	0.00	(10,541,182.00)	10,541,182.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,773,939.00)	9,672,467.00	(4,101,472.00)	(15,034,058.00)	10,541,182.00	(4,492,876.00)	9.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,578,928.00)	(274,305.00)	(9,853,233.00)	(8,438,543.00)	0.00	(8,438,543.00)	-14.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	30,745,517.00	680,803.00	31,426,320.00	21,166,589.00	406,498.00	21,573,087.00	-31.4%
b) Audit Adjustments									
		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)									
			30,745,517.00	680,803.00	31,426,320.00	21,166,589.00	406,498.00	21,573,087.00	-31.4%
d) Other Restatements									
		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)									
			30,745,517.00	680,803.00	31,426,320.00	21,166,589.00	406,498.00	21,573,087.00	-31.4%
2) Ending Balance, June 30 (E + F1e)									
			21,166,589.00	406,498.00	21,573,087.00	12,728,046.00	406,498.00	13,134,544.00	-39.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash									
		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores									
		9712	60,000.00	0.00	60,000.00	60,000.00	0.00	60,000.00	0.0%
Prepaid Items									
		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others									
		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	406,498.00	406,498.00	0.00	406,498.00	406,498.00	0.0%
c) Committed									
Stabilization Arrangements									
		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
		9760	13,576.00	0.00	13,576.00	13,700.00	0.00	13,700.00	0.9%
d) Assigned									
Other Assignments									
		9780	13,876,792.00	0.00	13,876,792.00	5,667,616.00	0.00	5,667,616.00	-59.2%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties									
		9789	7,141,221.00	0.00	7,141,221.00	6,911,730.00	0.00	6,911,730.00	-3.2%
Unassigned/Unappropriated Amount									
		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	31,861,110.00	0.00	31,861,110.00	34,436,081.00	0.00	34,436,081.00	8.1%
Education Protection Account State Aid - Current Year		8012	3,438,356.00	0.00	3,438,356.00	4,830,529.00	0.00	4,830,529.00	40.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	213,195.00	0.00	213,195.00	213,195.00	0.00	213,195.00	0.0%
Timber Yield Tax		8022	5.00	0.00	5.00	5.00	0.00	5.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	38,934,235.00	0.00	38,934,235.00	37,177,220.00	0.00	37,177,220.00	-4.5%
Unsecured Roll Taxes		8042	1,153,180.00	0.00	1,153,180.00	1,108,520.00	0.00	1,108,520.00	-3.9%
Prior Years' Taxes		8043	440,005.00	0.00	440,005.00	440,000.00	0.00	440,000.00	0.0%
Supplemental Taxes		8044	1,279,293.00	0.00	1,279,293.00	1,280,000.00	0.00	1,280,000.00	0.1%
Education Revenue Augmentation Fund (ERAF)		8045	5,534,643.00	0.00	5,534,643.00	5,534,643.00	0.00	5,534,643.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	642,586.00	0.00	642,586.00	670,525.00	0.00	670,525.00	4.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			83,496,608.00	0.00	83,496,608.00	85,690,718.00	0.00	85,690,718.00	2.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(7,802.00)	0.00	(7,802.00)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			83,488,806.00	0.00	83,488,806.00	85,690,718.00	0.00	85,690,718.00	2.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	3,532,321.00	0.00	3,532,321.00	3,410,873.00	0.00	3,410,873.00	-3.4%
Special Education Entitlement		8181	0.00	1,410,945.00	1,410,945.00	0.00	1,484,652.00	1,484,652.00	5.2%
Special Education Discretionary Grants		8182	0.00	296,876.00	296,876.00	0.00	143,853.00	143,853.00	-51.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		489,276.00	489,276.00		373,804.00	373,804.00	-23.6%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		87,872.00	87,872.00		86,987.00	86,987.00	-1.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		22,303.00	22,303.00		22,646.00	22,646.00	1.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		24,574.00	24,574.00		24,574.00	24,574.00	0.0%
Career and Technical Education	3500-3599	8290		24,292.00	24,292.00		29,112.00	29,112.00	19.8%
All Other Federal Revenue	All Other	8290	36,005.00	50,000.00	86,005.00	0.00	50,000.00	50,000.00	-41.9%
TOTAL, FEDERAL REVENUE			3,568,326.00	2,406,138.00	5,974,464.00	3,410,873.00	2,215,628.00	5,626,501.00	-5.8%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		5,148,585.00	5,148,585.00		5,346,429.00	5,346,429.00	3.8%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,143,431.00	0.00	2,143,431.00	387,261.00	0.00	387,261.00	-81.9%
Lottery - Unrestricted and Instructional Materials		8560	1,466,570.00	453,825.00	1,920,395.00	1,466,570.00	453,825.00	1,920,395.00	0.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		836,746.00	836,746.00		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	64,417.00	4,716,238.00	4,780,655.00	0.00	4,285,644.00	4,285,644.00	-10.4%
TOTAL, OTHER STATE REVENUE			3,674,418.00	11,155,394.00	14,829,812.00	1,853,831.00	10,085,898.00	11,939,729.00	-19.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	115,000.00	115,000.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	1,011.00	0.00	1,011.00	1,000.00	0.00	1,000.00	-1.1%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	250,000.00	0.00	250,000.00	0.00	0.00	0.00	-100.0%
Interest		8660	528,307.00	0.00	528,307.00	520,000.00	0.00	520,000.00	-1.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	628.00	0.00	628.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	90,028.00	0.00	90,028.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,467,964.00	29,685.00	2,497,649.00	1,979,000.00	0.00	1,979,000.00	-20.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,337,938.00	144,685.00	3,482,623.00	2,500,000.00	0.00	2,500,000.00	-28.2%
TOTAL, REVENUES			94,069,488.00	13,706,217.00	107,775,705.00	93,455,422.00	12,301,526.00	105,756,948.00	-1.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	39,607,043.00	5,415,228.00	45,022,271.00	40,622,454.00	5,568,819.00	46,191,273.00	2.6%
Certificated Pupil Support Salaries		1200	2,431,001.00	433,319.00	2,864,320.00	2,429,640.00	432,605.00	2,862,245.00	-0.1%
Certificated Supervisors' and Administrators' Salaries		1300	3,915,012.00	145,890.00	4,060,902.00	3,838,313.00	144,508.00	3,982,821.00	-1.9%
Other Certificated Salaries		1900	586,795.00	0.00	586,795.00	624,717.00	0.00	624,717.00	6.5%
TOTAL, CERTIFICATED SALARIES			46,539,851.00	5,994,437.00	52,534,288.00	47,515,124.00	6,145,932.00	53,661,056.00	2.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	924,122.00	3,481,900.00	4,406,022.00	276,781.00	3,847,706.00	4,124,487.00	-6.4%
Classified Support Salaries		2200	4,019,571.00	785,105.00	4,804,676.00	4,008,462.00	682,773.00	4,691,235.00	-2.4%
Classified Supervisors' and Administrators' Salaries		2300	674,463.00	287,950.00	962,413.00	635,340.00	385,176.00	1,020,516.00	6.0%
Clerical, Technical and Office Salaries		2400	4,452,670.00	104,160.00	4,556,830.00	4,414,788.00	98,635.00	4,513,423.00	-1.0%
Other Classified Salaries		2900	1,080,714.00	60,080.00	1,140,794.00	926,168.00	54,993.00	981,161.00	-14.0%
TOTAL, CLASSIFIED SALARIES			11,151,540.00	4,719,195.00	15,870,735.00	10,261,539.00	5,069,283.00	15,330,822.00	-3.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	7,621,126.00	4,654,964.00	12,276,090.00	8,054,272.00	4,735,737.00	12,790,009.00	4.2%
PERS		3201-3202	1,839,833.00	539,799.00	2,379,632.00	1,875,091.00	591,477.00	2,466,568.00	3.7%
OASDI/Medicare/Alternative		3301-3302	1,514,676.00	375,448.00	1,890,124.00	1,436,189.00	380,554.00	1,816,743.00	-3.9%
Health and Welfare Benefits		3401-3402	5,965,053.00	886,185.00	6,851,238.00	6,610,543.00	902,353.00	7,512,896.00	9.7%
Unemployment Insurance		3501-3502	29,222.00	5,270.00	34,492.00	28,965.00	5,659.00	34,624.00	0.4%
Workers' Compensation		3601-3602	985,994.00	175,039.00	1,161,033.00	987,103.00	191,529.00	1,178,632.00	1.5%
OPEB, Allocated		3701-3702	631,768.00	0.00	631,768.00	690,560.00	0.00	690,560.00	9.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			18,587,672.00	6,636,705.00	25,224,377.00	19,682,723.00	6,807,309.00	26,490,032.00	5.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,700.00	235,939.00	237,639.00	1,700.00	201,901.00	203,601.00	-14.3%
Books and Other Reference Materials		4200	120,053.00	192,520.00	312,573.00	21,398.00	194,520.00	215,918.00	-30.9%
Materials and Supplies		4300	2,195,507.00	534,332.00	2,729,839.00	905,735.00	228,017.00	1,133,752.00	-58.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	790,406.00	486,401.00	1,276,807.00	1,276,745.00	59,540.00	1,336,285.00	4.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,107,666.00	1,449,192.00	4,556,858.00	2,205,578.00	683,978.00	2,889,556.00	-36.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	518,757.00	518,757.00	0.00	511,100.00	511,100.00	-1.5%
Travel and Conferences		5200	222,953.00	28,602.00	251,555.00	194,001.00	12,336.00	206,337.00	-18.0%
Dues and Memberships		5300	90,438.00	2,500.00	92,938.00	91,904.00	3,200.00	95,104.00	2.3%
Insurance		5400 - 5450	611,766.00	0.00	611,766.00	730,760.00	0.00	730,760.00	19.5%
Operations and Housekeeping Services		5500	1,961,955.00	31,580.00	1,993,535.00	1,975,124.00	51,000.00	2,026,124.00	1.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	455,406.00	942,109.00	1,397,515.00	350,366.00	916,000.00	1,266,366.00	-9.4%
Transfers of Direct Costs		5710	(6,940.00)	6,940.00	0.00	(7,300.00)	7,300.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(32,851.00)	56.00	(32,795.00)	(20,268.00)	300.00	(19,968.00)	-39.1%
Professional/Consulting Services and Operating Expenditures		5800	5,382,100.00	1,462,945.00	6,845,045.00	3,054,877.00	1,232,120.00	4,286,997.00	-37.4%
Communications		5900	368,667.00	1,100.00	369,767.00	342,850.00	0.00	342,850.00	-7.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,053,494.00	2,994,589.00	12,048,083.00	6,712,314.00	2,733,356.00	9,445,670.00	-21.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	242,124.00	0.00	242,124.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	46,164.00	46,164.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	351,515.00	351,515.00	0.00	200,000.00	200,000.00	-43.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	161,615.00	306,103.00	467,718.00	100,000.00	100,000.00	200,000.00	-57.2%
Equipment Replacement		6500	627,194.00	5,000.00	632,194.00	14,265.00	0.00	14,265.00	-97.7%
TOTAL, CAPITAL OUTLAY			1,030,933.00	708,782.00	1,739,715.00	114,265.00	300,000.00	414,265.00	-76.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	950,000.00	950,000.00	0.00	950,000.00	950,000.00	0.0%
Payments to County Offices		7142	461,085.00	0.00	461,085.00	430,000.00	0.00	430,000.00	-6.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	193,771.00	0.00	193,771.00	193,771.00	0.00	193,771.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	3,113.00	0.00	3,113.00	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	152,844.00	0.00	152,844.00	135,654.00	0.00	135,654.00	-11.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			810,813.00	950,000.00	1,760,813.00	759,425.00	950,000.00	1,709,425.00	-2.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(200,089.00)	200,089.00	0.00	(152,850.00)	152,850.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(207,403.00)	0.00	(207,403.00)	(238,211.00)	0.00	(238,211.00)	14.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(407,492.00)	200,089.00	(207,403.00)	(391,061.00)	152,850.00	(238,211.00)	14.9%
TOTAL, EXPENDITURES			89,874,477.00	23,652,989.00	113,527,466.00	86,859,907.00	22,842,708.00	109,702,615.00	-3.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,492,876.00	0.00	5,492,876.00	5,492,876.00	0.00	5,492,876.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,492,876.00	0.00	5,492,876.00	5,492,876.00	0.00	5,492,876.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	391,404.00	0.00	391,404.00	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			391,404.00	0.00	391,404.00	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(9,672,467.00)	9,672,467.00	0.00	(10,541,182.00)	10,541,182.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(9,672,467.00)	9,672,467.00	0.00	(10,541,182.00)	10,541,182.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(13,773,939.00)	9,672,467.00	(4,101,472.00)	(15,034,058.00)	10,541,182.00	(4,492,876.00)	9.5%